

REQUEST FOR COUNCIL ACTION CITY OF SAN DIEGO				CERTIFICATE NUMBER (FOR COMPTROLLER'S USE ONLY)	
TO: CITY COUNCIL		FROM (ORIGINATING DEPARTMENT): Comptroller		DATE: 05/29/2013	
SUBJECT: Fiscal Year 2013 Financial Performance Report (Charter Section 39 Report) as of March 31, 2013.					
PRIMARY CONTACT (NAME, PHONE): Rolando Charvel,(619) 236-6869, MS-6A			SECONDARY CONTACT (NAME, PHONE): Marilyn Nguyen, (619) 235-5885, MS-6A		
COMPLETE FOR ACCOUNTING PURPOSES					
FUND					
DEPT / FUNCTIONAL AREA					
ORG / COST CENTER					
OBJECT / GENERAL LEDGER ACCT					
JOB / WBS OR INTERNAL ORDER					
C.I.P./CAPITAL PROJECT No.					
AMOUNT	0.00	0.00	0.00	0.00	0.00
FUND					
DEPT / FUNCTIONAL AREA					
ORG / COST CENTER					
OBJECT / GENERAL LEDGER ACCT					
JOB / WBS OR INTERNAL ORDER					
C.I.P./CAPITAL PROJECT No.					
AMOUNT	0.00	0.00	0.00	0.00	0.00
COST SUMMARY (IF APPLICABLE):					
ROUTING AND APPROVALS					
CONTRIBUTORS/REVIEWERS:		APPROVING AUTHORITY	APPROVAL SIGNATURE	DATE SIGNED	
Liaison Office		ORIG DEPT.	Whitfield, Ken	5/29/2013	
		CFO			
		DEPUTY CHIEF			
		COO			
		CITY ATTORNEY	Will, Brant	6/4/2013	
		COUNCIL PRESIDENTS OFFICE			
PREPARATION OF:	<input type="checkbox"/> RESOLUTIONS	<input type="checkbox"/> ORDINANCE(S)	<input type="checkbox"/> AGREEMENT(S)	<input type="checkbox"/> DEED(S)	
Accept the period 9 Fiscal Year 2013 Financial Performance Report (Charter Section 39 Report).					
STAFF RECOMMENDATIONS: Accept the attached Charter Section 39 Report					
SPECIAL CONDITIONS (REFER TO A.R. 3.20 FOR INFORMATION ON COMPLETING THIS SECTION)					
COUNCIL DISTRICT(S):		Citywide			

COMMUNITY AREA(S):	
ENVIRONMENTAL IMPACT:	N/A
CITY CLERK INSTRUCTIONS:	

**COUNCIL ACTION
EXECUTIVE SUMMARY SHEET
CITY OF SAN DIEGO**

DATE: 05/29/2013

ORIGINATING DEPARTMENT: Comptroller

SUBJECT: Fiscal Year 2013 Financial Performance Report (Charter Section 39 Report) as of March 31, 2013.

COUNCIL DISTRICT(S): Citywide

CONTACT/PHONE NUMBER: Rolando Charvel/(619) 236-6869, MS-6A

DESCRIPTIVE SUMMARY OF ITEM:

Financial Performance Report (Charter Section 39 Report) for period 9 of Fiscal Year 2013.

STAFF RECOMMENDATION:

Accept the attached Charter Section 39 Report

EXECUTIVE SUMMARY OF ITEM BACKGROUND:

City Charter Section 39 requires that the Chief Financial Officer submits to the Mayor and to City Council at least monthly a summary statement of revenues and expenses for the preceding accounting period. In order to fulfill this reporting requirement, the Department of Finance under the Office of City Comptroller is now submitting the Financial Performance Report (Charter Section 39 Report) for period ending March 31, 2013 (period 9 of Fiscal Year 2013) to the Budget and Finance Committee.

The purpose of this report is to inform the Budget and Finance Committee of the fiscal status of General Fund and budgeted non-general fund departments each month. For period 9, analysis includes current fiscal year actuals vs. prior fiscal year actuals, current year actuals vs. the Period-to-Date Budget and current year actuals vs. the Revised Budget. Significant variances between categories of revenues and expenditures are discussed. In addition, departments with significant variances are also discussed in the report.

FISCAL CONSIDERATIONS: No fiscal impact.

EQUAL OPPORTUNITY CONTRACTING INFORMATION (IF APPLICABLE): N/A

PREVIOUS COUNCIL and/or COMMITTEE ACTION (describe any changes made to the item from what was presented at committee): None

COMMUNITY PARTICIPATION AND PUBLIC OUTREACH EFFORTS: N/A

KEY STAKEHOLDERS AND PROJECTED IMPACTS: N/A

Whitfield, Ken

Originating Department

Deputy Chief/Chief Operating Officer

FINANCIAL PERFORMANCE REPORT FISCAL YEAR 2013

As of March 31, 2013



Department of Finance
Office of the City Comptroller

PURPOSE, SCOPE AND CONTENT

Pursuant to Section 39 of the City's Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for the preceding accounting period (March 31, 2013). The General Fund is the primary focus of this report; however, other budgeted funds are also discussed. This report does not contain the operating results of numerous special revenue funds, debt service funds, enterprise funds, internal service funds, fiduciary funds, or capital project funds.

The report, including the attached supporting schedules, provides a variety of comparative financial metrics including current vs. prior fiscal year actual revenue and expenditure (actuals), current year actuals vs. the Period-to-Date Budget and current year actuals vs. the Revised Budget. These types of analytics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of March 31, 2013, and therefore, does not include forward looking statements or projections.

The information contained in this report should not be relied upon for making investment decisions or be considered a replacement for the City of San Diego's Comprehensive Annual Financial Report (CAFR). The attached schedules contain **un-audited** information and were not prepared in accordance with Generally Accepted Accounting Principles (GAAP) for external financial reporting purposes. For additional information about the City's financial reporting, please visit the internet at:

<http://www.sandiego.gov/comptroller/reports/index.shtml>.

This report was prepared as of March 31, 2013. Unless otherwise stated, the balances discussed are as of this date. Likewise, references to the previous year, or last year, are as of March 31, 2012.

This report includes the following components:	<u>Page #</u>
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Supporting Schedules	14
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GENERAL FUND SUMMARY

As of March 31, 2013, year-to-date General Fund expenditures of \$838.5 million exceed revenues of \$670.9 million by \$167.6 million. Once the \$44.0 million of encumbered commitments are taken into account, this difference grows to approximately \$211.7 million.

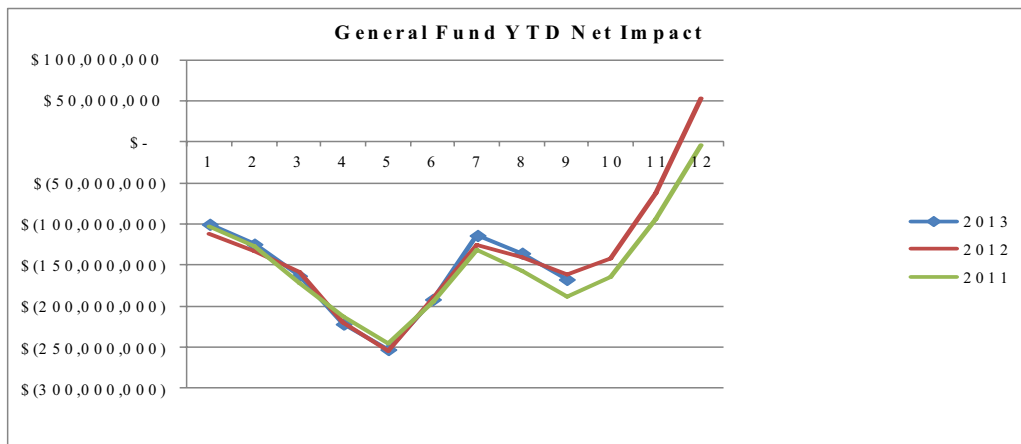
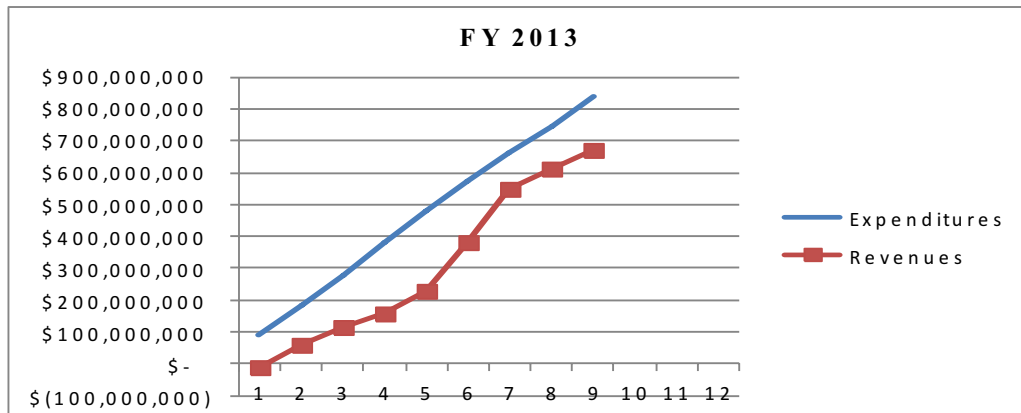
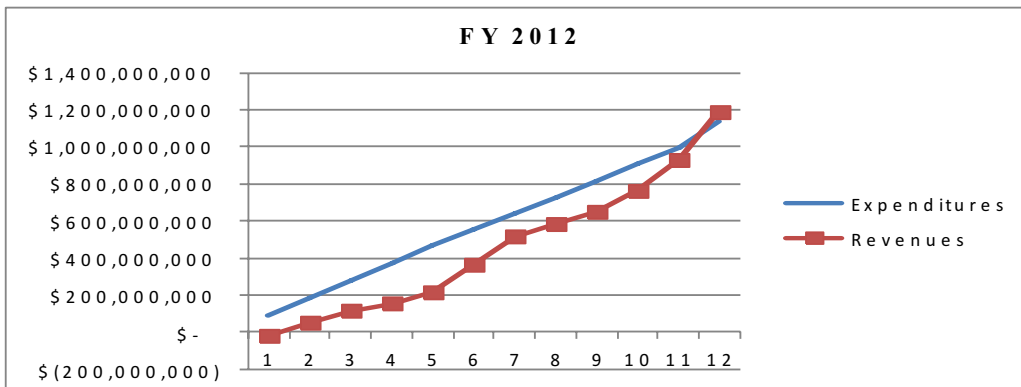
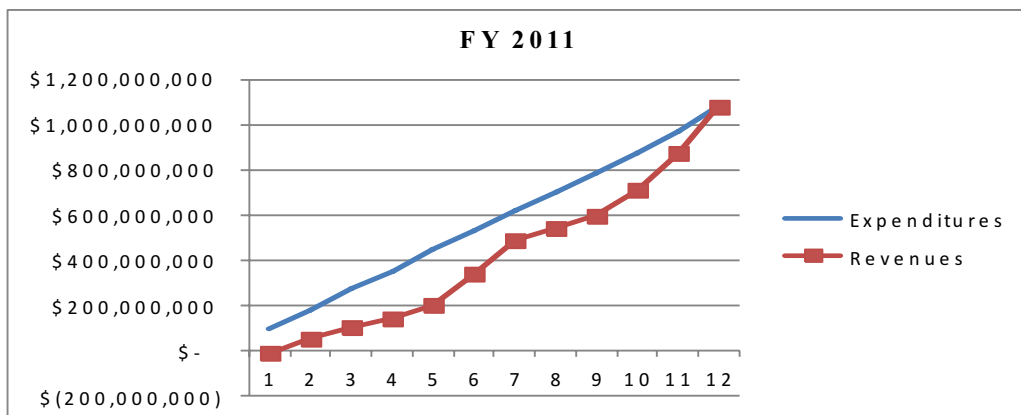
As of period 9, the budget anticipated that, by the end of the year, expenditures would exceed revenues by approximately \$14.3 million. However, recent projections from Financial Management anticipate a yearend surplus of about \$2.7 million.

General Fund Status Summary

	Adopted Budget	Revised Budget	FY13 YTD Actuals
Revenues	\$ 1,151,215,145	\$ 1,166,846,260	\$ 670,920,266
Expenditures	1,163,942,747	1,181,104,627	838,534,981
	<u>\$ (12,727,602)</u>	<u>\$ (14,258,367)</u>	<u>(167,614,715)</u>
Encumbrances			44,047,541
Net Impact			<u>\$ (211,662,256)</u>

It is normal for year-to-date expenditures to exceed year-to-date revenues for most of the year. Personnel and Fringe expenditures, which represent about 71% of the expenditure budget, are generally recorded on a biweekly basis through the payroll process, reflecting an even expenditure pattern throughout the year. In contrast, some of the General Fund's major revenue sources reflect an uneven collection pattern. Property tax revenue, which represents about 34% of the total revenue budget, is mostly collected during December, January, April and May. Sales tax, which represents about 20% of total revenue budget, consistently reflects a monthly lag of at least 10% of the amount due to the City because of the State's sales tax distribution method. Other revenue categories, such as Franchise Fees, are collected quarterly or accrued when invoiced, also contributing to the uneven pattern of revenue postings.

The graphics on the following page illustrate these patterns for the previous three fiscal years. The first three graphs show year-to-date revenues and expenditures for fiscal years 2011, 2012 and 2013. As evidenced by the graphics, revenue typically trails expenditures until close to the end of the fiscal year. The fourth graphic illustrates the cumulative net impact (deficit) for each period of fiscal years 2011, 2012 and 2013. The pattern reflects increasingly large deficits through period 5 and then a general reduction of those deficits as property taxes are collected in period 6, 7, 10 and 11 and as other revenue is recorded through the end of the fiscal year.

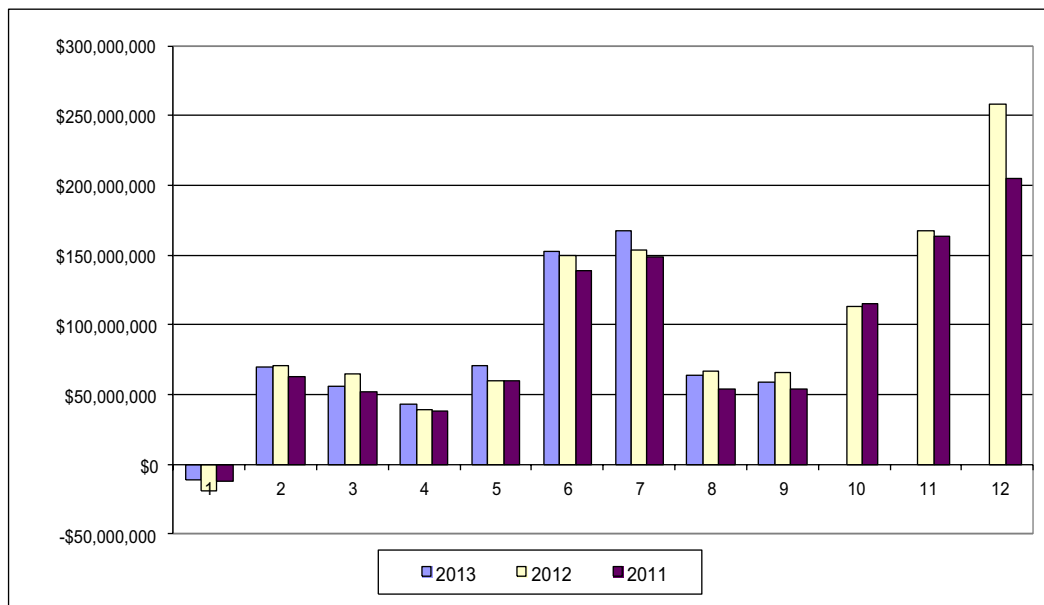


GENERAL FUND REVENUE

General Fund revenues totaled \$670.9 million which is approximately \$20.5 million (3.1%) higher than this point last year and is approximately \$298 thousand lower than the Period-to-Date Budget. The following table illustrates the historical trend of General Fund revenue for the two previous fiscal years and the revenue generated as of Period 9 of Fiscal Year 2013.

General Fund Revenue Analysis

Period	2013	2012	2011
1	\$ (11,111,353)	\$ (19,314,950)	\$ (12,649,542)
2	70,134,534	70,898,498	62,388,743
3	55,893,081	64,827,122	51,449,151
4	42,516,983	39,467,398	38,360,604
5	71,052,291	59,737,347	60,155,647
6	152,839,607	149,109,588	138,504,959
7	167,398,122	153,097,111	148,292,892
8	63,537,453	66,723,251	53,972,346
9	58,659,548	65,920,208	54,235,831
YTD Pd 9	<u>\$ 670,920,266</u>	650,465,573	594,710,631
10		113,119,595	115,537,415
11		166,985,761	163,084,717
12		258,535,994	204,941,513
YTD Pd 12		<u>\$ 1,189,106,923</u>	<u>\$ 1,078,274,276</u>



GENERAL FUND REVENUE (continued)

The table below shows current year and prior year comparative data for General Fund revenues by category followed by a discussion of significant year-to-year variances.

General Fund Revenues by Category

Category	FY13	FY12	Change	%
	Revenue	Revenue		
Property Taxes	\$ 238,371,311	\$ 222,801,195	\$ 15,570,116	7.0%
Sales Taxes	134,719,936	127,401,534	7,318,402	5.7%
Transient Occupancy Taxes	55,430,462	50,523,999	4,906,463	9.7%
Fines and Forfeitures	21,116,200	26,694,179	(5,577,979)	-20.9%
Charges for Current Services	84,377,716	91,915,782	(7,538,066)	-8.2%
Other Revenue	8,041,403	1,352,868	6,688,535	494.4%
Remaining Revenue Categories	128,863,238	129,776,016	(912,778)	-0.7%
Total GF Revenues	\$ 670,920,266	\$ 650,465,573	\$ 20,454,693	3.1%

- *Property Taxes* totaled approximately \$238.4 million which is approximately \$15.6 million higher than this point last year. This variance is primarily due to a one time refund of property tax administration fees from the County of San Diego, lower property tax refunds and increases as a result of the dissolution of redevelopment agencies.
- *Sales Taxes* totaled approximately \$134.8 million which is approximately \$7.3 million higher than this point last year. This variance is primarily due to increases in consumer spending.
- *Transient Occupancy Taxes* totaled approximately \$55.4 million which is approximately \$4.9 million higher than this point last year. This variance is mainly due to a growth in the local tourism industry.
- *Fines and Forfeitures* totaled \$21.1 million which is approximately \$5.6 million lower than this point last year. This variance is primarily due to decreases in litigation awards.
- *Charges for Current Services* totaled approximately \$84.4 million which is \$7.5 million lower than this point last year. This variance is mainly due to timing differences in reimbursements from other funds to the General Fund and a decline in reimbursable work performed by Facilities Maintenance Division on deferred maintenance projects.
- *Other Revenue* totaled \$8.0 million which is approximately \$6.7 million higher than this point last year and is primarily due to reimbursements from the Successor Agency for Civic San Diego administrative service costs, an increase in grant expenditure reimbursements and the City's TRAN bond premium in Fiscal Year 2013.

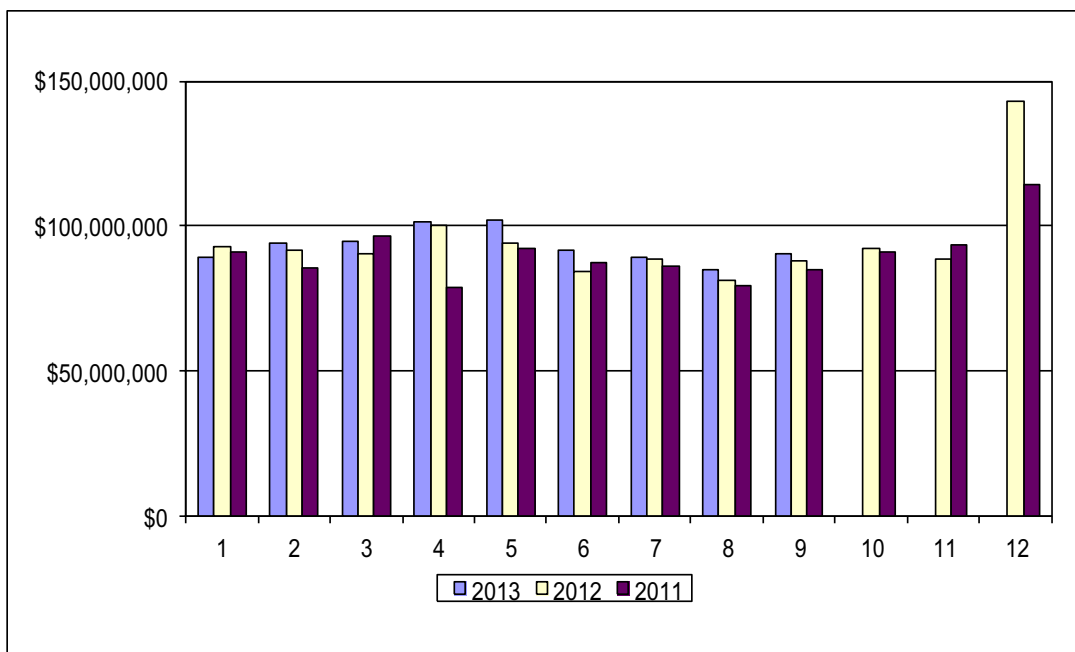
Additional details of General Fund revenues can be found on the schedules accompanying this report.

GENERAL FUND EXPENDITURES

General Fund expenditures totaled approximately \$838.5 million which is approximately \$25.8 million (3.2%) increase over Fiscal Year 2012 and is approximately \$15.8 million (1.8%) lower than estimated in the Period-to-Date Budget. The following exhibit illustrates the historical trend of General Fund expenditures as well as a comparison to the expenditures incurred as of Period 9 of Fiscal Year 2013.

General Fund Expenditure Analysis

Pe riod	2013	2012	2011
1	\$ 89,343,942	\$ 93,182,899	\$ 91,212,698
2	94,326,514	91,940,288	85,421,189
3	94,450,793	90,525,894	96,650,714
4	101,380,910	100,414,905	79,036,010
5	102,079,220	94,296,632	92,489,056
6	91,721,175	84,620,272	87,572,202
7	89,464,823	88,430,953	86,360,255
8	85,185,154	81,523,228	79,601,867
9	90,582,450	87,799,616	85,037,673
YTD Pd 9	<u>\$ 838,534,981</u>	812,734,687	783,381,664
10		92,363,398	90,889,690
11		88,572,077	93,780,489
12		142,838,781	114,245,934
YTD Pd 12		<u>\$ 1,136,508,943</u>	<u>\$ 1,082,297,777</u>



GENERAL FUND EXPENDITURES (continued)

The table below shows current year and prior year comparative data for General Fund expenditures by category followed by a discussion of significant variances.

General Fund Expenditures By Category

Category	FY13 YTD Actuals	FY12 YTD Actuals	YTD Change	%
Personnel Services	\$ 379,334,938	\$ 378,393,903	\$ 941,035	0.2%
Fringe Benefits	233,520,182	227,710,657	5,809,525	2.6%
Supplies	16,024,555	15,800,929	223,626	1.4%
Contracts	90,806,662	94,011,104	(3,204,442)	-3.4%
Information Technology	31,838,302	26,812,374	5,025,928	18.7%
Energy & Utilities	26,578,430	24,683,338	1,895,092	7.7%
Other	55,116,149	39,775,936	15,340,213	38.6%
Capital Expenditure	409,322	430,187	(20,865)	-4.9%
Debt	4,906,441	5,116,259	(209,818)	-4.1%
Total Expenditures	\$ 838,534,981	\$ 812,734,687	\$ 25,800,294	3.2%

The discussion below addresses the expenditure categories with significant changes compared to last year.

- *Personnel Services* expenditures are up \$941 thousand from this point last year due to citywide increases in discretionary leave and pay in lieu of annual leave expenses.
- *Fringe Benefits* expenditures are up \$5.8 million from this point last year which is mainly due to increases related to workers' compensation insurance costs in accordance with the revised City's Reserve Policy.
- *Contracts* expenditures are down \$3.2 million from this point last year which is primarily due to timing differences in equipment rental expenses and the reclassification of fleet fuel costs to Energy and Utilities. This decrease was partially offset by increases in SAP allocation transfers, construction expenditures and professional services related to work performed by Civic San Diego.
- *Information Technology* expenditures are up \$5.0 million from this point last year which is primarily due to an increase in data center and network costs associated with the transition from San Diego Data Processing Corporation (SDDPC) to Atos IT Solutions & Services, CGI Technologies and Solutions, Inc., and Xerox State & Local Solutions, Inc.
- *Energy and Utilities* expenditures are up approximately \$1.9 million from this point last year which is primarily due to the reclassification of fleet fuel costs, previously reported as Contract expenditures.
- *Other* expenditures are up \$15.3 million from this point last year which is due to an increase in the cash transfer to the Public Liability Fund according to the revised City's Reserve

Policy and also due to timing differences in transfers for Capital Improvement Projects and to the Department of IT fund.

GENERAL FUND EXPENDITURES (continued)

The table below shows current year and prior year comparative data for General Fund expenditures by department followed by a discussion of significant variances.

Year-to-Year Variance Analysis

Department	FY13 Expenditures	FY12 Expenditures	Change	%
Library	\$ 28,344,000	\$ 25,336,936	\$ 3,007,064	11.9%
Economic Development	7,218,428	2,909,026	4,309,402	148.1%
Citywide program Expenditures	49,716,056	35,207,766	14,508,290	41.2%
Police	299,399,749	294,437,032	4,962,717	1.7%
Fire-Rescue	150,990,484	153,095,563	(2,105,079)	-1.4%
Remaining Departments	302,866,264	301,748,364	1,117,900	0.4%
Total Expenditures	\$ 838,534,981	\$ 812,734,687	\$ 25,800,294	3.2%

- *Library* expenditure totaled \$28.3 million which is \$3 million higher than this point last year. This variance is primarily due to restoring hours and services to the public, and increases in expenses related to workers' compensation insurance, data center and network, and internal delivery services.
- *Economic Development* expenditures totaled \$7.2 million which is \$4.3 million higher than this point last year. This variance is primarily due to increases in administrative expenses for Civic San Diego as well as a Fiscal Year 2013 restructure which moved Economic Growth Services from the Community and Legislative Services Department to the Economic Development Department.
- *Citywide Program* expenditures totaled \$49.7 million which is \$14.5 million higher than this point last year. This variance is primarily due to increases in rent expenses, debt service payments on Deferred Capital Financing, cash transfers to the Public Liability fund, and cash transfers to other special funds for public use leases.
- *Police* expenditures totaled approximately \$299.4 million which is approximately \$5.0 million higher than this point last year and is primarily due to increases in workers' compensation insurance and in SAP allocation transfers, plus a timing difference in cash transfers to IT Department.
- *Fire-Rescue* expenditures totaled approximately \$151.0 million which is \$2.1 million lower than this point last year and primarily due to a non-recurring CIP transfer made in Fiscal Year 2012.

Additional details of General Fund expenditures can be found on the schedules accompanying this report.

GENERAL FUND BUDGET RECONCILIATION

The following actions authorized by the City Council have affected the Adopted Budget as of March 31, 2013 and are detailed in the table presented below. The first action increased both estimated revenue and appropriations by approximately \$4.5 million. The second action increased appropriations by \$481 thousand. Both actions are related to the Civic San Diego Budget. The third action increased both estimated revenue and appropriations by \$200 thousand for implementing the vendor registration and electronic sourcing system. The fourth action increased both estimated revenue and appropriations by \$6.9 million for the computer aided dispatch (CAD) replacement project. The last action - the FY13 Mid-Year Budget Revisions - increased both estimated revenue and appropriations by \$4 million in accordance to Section 1 and increased appropriations by \$1.05 million according to Section 2 using FY13 projected surplus.

General Fund Budget Reconciliation

Estimated Revenue		
Action	Authority	Amount
Fiscal Year 2013 Adopted Budget	O-20185	\$ 1,151,215,145
Revenue Increase for the Civic San Diego Budget	R-307536	4,495,349
Revenue Increase for Vendor Registration and eSourcing Software	R-307767	200,000
Revenue Increase for the Computer Aided Dispatch (CAD) Replacement Project	R-308028	6,935,766
Fiscal Year 2013 Mid-Year Budget Revisions- Section 1	R-308030	4,000,000
Fiscal Year 2013 Revised Budget		<u>1,166,846,260</u>

Expenditure Appropriations		
Action	Authority	Amount
Fiscal Year 2013 Adopted Budget	O-20185	\$ 1,163,942,747
Appropriation Increase for the Civic San Diego Budget	R-307536	4,495,349
Appropriation Increase for the Civic San Diego Budget	O-20185	480,765
Appropriation Increase for Vendor Registration and eSourcing Software	R-307767	200,000
Appropriation Increase for the Computer Aided Dispatch (CAD) Replacement Project	R-308028	6,935,766
Fiscal Year 2013 Mid-Year Budget Revisions- Section 1	R-308030	4,000,000
Fiscal Year 2013 Mid-Year Budget Revisions-Section 2	R-308030	1,050,000
Fiscal Year 2013 Revised Budget		<u>\$ 1,181,104,627</u>

Expenditure Appropriation increase was offset by:

General Fund Reserves	\$ 14,258,367
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OTHER BUDGETED FUNDS**Water Department**

Water Department revenue totaled approximately \$302.6 million which is approximately \$16.8 million (5.3%) lower than last fiscal year and is primarily due lower State Revolving Loan Fund proceeds, which were partially offset by increases in capacity charges, disaster recovery payments from FEMA related to the 2007 wildfires, and a payment related to the assignment of the Witman Ranch claim for wildfire damage.

Water Department expenses totaled \$257.9 million which represents an increase of approximately \$11.4 million (4.6%) from last year and is primarily due to increases in water purchases, reserve payments related to the Harbor Drive and Lindbergh Field SRF loans, and expenses related to cleaning up prior year non-capital project costs.

As the following table indicates, revenue exceeds operating expenses by approximately \$44.7 million. Once the \$91.8 million of encumbered commitments are taken into account, expenses and encumbrances exceed revenue by approximately \$47.1 million.

Water Department Summary

	Revised Budget	Year-to-Date Actuals	Year-to-Date Encumbrances	Year-to-Date Actuals w/ Encumbrances
Revenue ¹	\$ 467,014,802	\$ 302,647,309	\$ -	\$ 302,647,309
Expenses	436,920,454	257,913,984	91,815,043	349,729,027
	<u>30,094,348</u>	<u>44,733,325</u>	<u>(91,815,043)</u>	<u>(47,081,718)</u>
Contingency Reserve	3,735	-	-	-
Net Impact	<u>\$ 30,090,613</u>	<u>\$ 44,733,325</u>	<u>\$ (91,815,043)</u>	<u>\$ (47,081,718)</u>

¹ Revenue includes amount related to CIP projects.

Additional details of Water Department revenues and expenses can be found on schedule 4 and schedule 5 accompanying this report.

OTHER BUDGETED FUNDS (continued)**Sewer Department**

Sewer Department revenue totaled approximately \$281.3 million which is \$7.0 million (2.4%) lower than last fiscal year and is primarily due to decreases in bond proceeds and sewer service charges. This decrease is partially offset by increases in capacity charges and timing differences in revenue recognition related to invoicing participating agencies for sewer treatment.

Sewer Department expenses totaled approximately \$160.6 million which represents an increase of \$2.0 million (1.3%) from last year and is primarily due to increases in chemical purchases and SAP support costs.

As the following table indicates, revenue exceeds operating expenses by approximately \$120.7 million. Once the \$118.5 million of encumbered commitments are taken into account, revenue only exceeds operating expenses by approximately \$2.2 million.

Sewer Department Summary

	Revised Budget	Year-to-Date Actuals	Year-to-Date Encumbrances	Year-to-Date Actuals w/ Encumbrances
Revenue ¹	\$410,300,578	\$ 281,258,812	\$ -	\$ 281,258,812
Expenses	344,412,334	160,575,784	118,524,440	279,100,224
	<u>65,888,244</u>	<u>120,683,028</u>	<u>(118,524,440)</u>	<u>2,158,588</u>
Contingency Reserve	578,102	-	-	-
Net Impact	<u>\$ 65,310,142</u>	<u>\$ 120,683,028</u>	<u>\$(118,524,440)</u>	<u>\$ 2,158,588</u>

¹ Revenue includes amount related to CIP projects.

Additional details of Sewer Department revenues and expenses can be found on schedule 4 and schedule 5 accompanying this report.

SUPPORTING SCHEDULES

The schedules below are presented in the following pages:

	<u>Page #</u>
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General Fund Revenue Status Report	15
General Fund Expenditure Status Report	16
Citywide Program Expenditure Status Report	17
Other Budgeted Funds Revenue Status Report	18
Other Budgeted Funds Expenditure Status Report	19

APPENDICES

Financial information for the City's component units as of Period 9, Fiscal Year 2013 is included in the appendices starting on page 20. Only component units with ongoing financial activity are included in these appendices, and therefore, certain debt service funds have been excluded due to their lack of operational activity. Financial information for the component units listed below was submitted directly by the entities and was not compiled by the City Comptroller's Office. Additionally, all attached schedules and tables contain un-audited information, and therefore, should not be relied upon for making investment decisions.

Appendix A: Civic San Diego

Appendix B: San Diego Data Processing Corporation

Appendix C: Southeastern Economic Development Corporation

Appendix D: San Diego City Employees' Retirement System

Appendix E: San Diego Housing Commission

Appendix F: San Diego Convention Center Corporation (not available)

General Fund Summary (75% of Year Completed)

	Adopted Budget	Revised Budget	FY13 Year-to-Date Actuals	% of Revised Budget	FY12 Year-to-Date Actuals	FY13/FY12 Change	% Change
Revenue							
Property Taxes	\$ 387,134,682	\$ 395,340,448	\$ 238,371,311	60.3%	\$ 222,801,195	\$ 15,570,116	7.0%
Sales Taxes	236,258,330	236,258,330	134,719,936	57.0%	127,401,534	7,318,402	5.7%
Transient Occupancy Taxes	81,710,904	81,710,904	55,430,462	67.8%	50,523,999	4,906,463	9.7%
Property Transfer Taxes	6,359,105	6,359,105	3,957,231	62.2%	3,519,364	437,867	12.4%
Licenses & Permits	31,899,632	32,099,632	24,752,349	77.1%	23,390,781	1,361,568	5.8%
Fines & Forfeitures	31,405,844	32,023,844	21,116,200	65.9%	26,694,179	(5,577,979)	-20.9%
Interest & Dividends	1,354,233	1,354,233	1,011,832	74.7%	1,633,931	(622,099)	-38.1%
Franchises	71,678,516	71,678,516	34,929,892	48.7%	36,569,921	(1,640,029)	-4.5%
Rents & Concessions	41,216,055	42,216,055	31,359,714	74.3%	27,714,394	3,645,320	13.2%
Motor Vehicle License Fees	-	-	705,454	-	-	705,454	-
Revenues From Other Agencies	3,525,578	1,624,100	2,260,997	139.2%	2,471,669	(210,672)	-8.5%
Charges for Current Services	181,413,372	184,126,850	84,377,716	45.8%	91,915,782	(7,538,066)	-8.2%
Miscellaneous Revenues	3,837,765	8,433,114	8,041,403	95.4%	1,352,868	6,688,535	494.4%
Transfers	73,421,129	73,621,129	29,885,769	40.6%	34,475,956	(4,590,187)	-13.3%
Total General Fund Revenue	\$ 1,151,215,145	\$ 1,166,846,260	\$ 670,920,266	57.5%	\$ 650,465,573	\$ 20,454,693	3.1%
Expenditures							
Personnel Services	\$ 511,515,097	\$ 510,033,553	\$ 379,334,938	74.4%	\$ 378,393,903	\$ 941,035	0.2%
Total PE	511,515,097	510,033,553	379,334,938	74.4%	378,393,903	941,035	0.2%
Fringe Benefits	321,092,953	322,992,953	233,520,182	72.3%	227,710,657	5,809,525	2.6%
Supplies	21,389,768	21,871,629	16,024,555	73.3%	15,800,929	223,626	1.4%
Contracts	136,959,037	145,933,281	90,806,662	62.2%	94,011,104	(3,204,442)	-3.4%
Information Technology	42,897,399	43,664,275	31,838,302	72.9%	26,812,374	5,025,928	18.7%
Energy & Utilities	42,754,883	43,079,056	26,578,430	61.7%	24,683,338	1,895,092	7.7%
Other	78,807,474	85,401,127	55,116,149	64.5%	39,775,936	15,340,213	38.6%
Capital Expenditure	2,438,008	1,957,468	409,322	20.9%	430,187	(20,865)	-4.9%
Debt	6,088,128	6,171,285	4,906,441	79.5%	5,116,259	(209,818)	-4.1%
Total NPE	652,427,650	671,071,074	459,200,043	68.4%	434,340,784	24,859,259	5.7%
Total General Fund Expenditures	\$ 1,163,942,747	\$ 1,181,104,627	\$ 838,534,981	71.0%	\$ 812,734,687	\$ 25,800,294	3.2%
General Fund Encumbrances							
Net Impact	\$ (12,727,602)	\$ (14,258,367)	\$ (211,662,256)		\$ (196,564,594)	\$ (15,097,662)	

General Fund Revenue Status Report
As of Period 9, Ended March 31, 2013 (75% Completed)
(Unaudited)

	Period-to-Date Revenue	Revised Budget	% Recognized	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY12 Period-to-Date Revenue	FY13/FY12 Change	%	Change
Property Taxes	\$ 238,371,311	\$ 395,340,448	60.3%	\$ 221,128,140	\$ 17,243,171	7.8%	\$ 222,801,195	\$ 15,570,116		7.0%
Sales Taxes	134,719,936	236,258,330	57.0%	135,661,545	(941,609)	-0.7%	127,401,534	7,318,402		5.7%
Transient Occupancy Taxes	55,430,462	81,710,904	67.8%	53,848,065	1,582,397	2.9%	50,523,999	4,906,463		9.7%
Property Transfer Taxes	3,957,231	6,359,105	62.2%	3,894,346	62,885	1.6%	3,519,364	437,867		12.4%
Licenses & Permits										
Business Taxes	5,382,754	6,613,129	81.4%	5,113,000	269,754	5.3%	5,401,929	(19,175)		-0.4%
Rental Unit Taxes	6,301,180	5,925,000	106.3%	5,123,000	1,178,180	23.0%	6,064,703	236,477		3.9%
Parking Meters	5,929,694	7,879,891	75.3%	5,909,922	19,772	0.3%	5,744,887	184,807		3.2%
Refuse Collector Business Taxes	485,100	660,000	73.5%	480,302	4,798	1.0%	463,407	21,693		4.7%
Other Licenses & Permits	6,653,621	11,021,612	60.4%	7,783,404	(1,129,783)	-14.5%	5,715,855	937,766		16.4%
Total Licenses & Permits	24,752,349	32,099,632	77.1%	24,409,628	342,721	1.4%	23,390,781	1,361,568		5.8%
Fines & Forfeitures										
Parking Citations	13,911,262	18,618,054	74.7%	14,271,385	(360,123)	-2.5%	13,878,284	32,978		0.2%
Municipal Court	5,149,162	8,454,924	60.9%	6,003,073	(853,911)	-14.2%	5,548,527	(399,365)		-7.2%
Negligent Impound	-	-	-	-	-	-	356,375	(356,375)		-100.0%
Other Fines & Forfeitures	2,055,776	4,950,866	41.5%	2,558,760	(502,984)	-19.7%	6,910,993	(4,855,217)		-70.3%
Total Fines & Forfeitures	21,116,200	32,023,844	65.9%	22,833,218	(1,717,018)	-7.5%	26,694,179	(5,577,979)		-20.9%
Interest & Dividends	1,011,832	1,354,233	74.7%	874,833	136,999	15.7%	1,633,931	(622,099)		-38.1%
Franchises										
SDG&E	17,185,587	37,736,863	45.5%	19,088,615	(1,903,028)	-10.0%	18,804,972	(1,619,385)		-8.6%
CATV	9,269,328	19,365,448	47.9%	9,616,098	(346,770)	-3.6%	9,265,557	3,771		0.0%
Refuse Collection	5,132,847	9,950,000	51.6%	5,187,207	(54,360)	-1.0%	4,565,536	567,311		12.4%
Other Franchises	3,342,130	4,626,205	72.2%	3,661,084	(318,954)	-8.7%	3,933,856	(591,726)		-15.0%
Total Franchises	34,929,892	71,678,516	48.7%	37,553,004	(2,623,112)	-7.0%	36,569,921	(1,640,029)		-4.5%
Rents & Concessions										
Mission Bay	20,162,736	27,003,095	74.7%	18,619,174	1,543,562	8.3%	17,324,993	2,837,743		16.4%
Pueblo Lands	3,420,318	4,818,228	71.0%	3,255,276	165,042	5.1%	2,872,400	547,918		19.1%
Other Rents and Concessions	7,776,660	10,394,732	74.8%	7,852,049	(75,389)	-1.0%	7,517,001	259,659		3.5%
Total Rents & Concessions	31,359,714	42,216,055	74.3%	29,726,499	1,633,215	5.5%	27,714,394	3,645,320		13.2%
Motor Vehicle License Fees	705,454	-	-	-	705,454	-	-	705,454		-
Revenue from Other Agencies	2,260,997	1,624,100	139.2%	2,584,491	(323,494)	-12.5%	2,471,669	(210,672)		-8.5%
Charges for Current Services	84,377,716	184,126,850	45.8%	98,061,863	(13,684,147)	-14.0%	91,915,782	(7,538,066)		-8.2%
Other Revenue	8,041,403	8,433,114	95.4%	1,932,446	6,108,957	316.1%	1,352,868	6,688,535		494.4%
Transfers	29,885,769	73,621,129	40.6%	38,710,150	(8,824,381)	-22.8%	34,475,956	(4,590,187)		-13.3%
Total General Fund Revenue	\$ 670,920,266	\$ 1,166,846,260	57.5%	\$ 671,218,228	\$ (297,962)	0.0%	\$ 650,465,573	\$ 20,454,693		3.1%

General Fund Expenditure Status Report
As of Period 9, Ended March 31, 2013 (75% Completed)
(Un audited)

	Period-to-Date Expenditure	Revised Budget	% Consumed	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY12 Period-to-Date Expenditure	FY13/FY12 Change	% Change
City Planning and Development									
City Planning & Community Investment	\$ 9,392,365	\$ 13,643,885	68.8%	\$ 9,682,147	\$ 289,782	3.0%	\$ 10,833,840	\$ (1,441,475)	-13.3%
Community Services									
Library	28,344,000	39,336,142	72.1%	28,396,229	52,229	0.2%	25,336,936	3,007,064	11.9%
Park & Recreation	60,840,609	87,571,204	69.5%	61,345,102	504,493	0.8%	59,581,526	1,259,083	2.1%
Office of the Assistant COO									
Administration	1,841,300	2,931,271	62.8%	1,960,910	119,610	6.1%	1,578,837	262,463	16.6%
Business Office	554,451	1,122,992	49.4%	828,342	273,891	33.1%	668,351	(113,900)	-17.0%
Economic Development	7,218,428	12,497,844	57.8%	4,797,357	(2,421,071)	-50.5%	2,909,026	4,309,402	148.1%
Human Resources	1,613,051	2,404,564	67.1%	1,422,348	(190,703)	-13.4%	1,403,996	209,055	14.9%
Office of the Assistant Chief Operating Officer	263,234	314,036	83.8%	237,828	(25,406)	-10.7%	236,338	26,896	11.4%
Purchasing & Contracting	2,180,232	3,366,747	64.8%	2,116,545	(63,687)	-3.0%	3,826,122	(1,645,890)	-43.0%
Office of the Chief Financial Officer									
City Comptroller	7,540,891	10,195,223	74.0%	7,682,674	141,783	1.8%	7,764,807	(223,916)	-2.9%
City Treasurer	10,543,856	19,648,529	53.7%	12,054,291	1,510,435	12.5%	10,266,507	277,349	2.7%
Citywide Program Expenditures	49,716,056	73,923,731	67.3%	43,797,066	(5,918,990)	-13.5%	35,207,766	14,508,290	41.2%
Debt Management	1,556,806	2,356,856	66.1%	1,755,411	198,605	11.3%	1,587,747	(30,941)	-1.9%
Department of Information Technology	463,428	500,000	92.7%	364,800	(98,628)	-27.0%	27,562	435,866	1581.4%
Financial Management	2,745,893	4,209,030	65.2%	3,178,540	432,647	13.6%	2,959,165	(213,272)	-7.2%
Office of the Chief Financial Officer	278,614	841,996	33.1%	520,151	241,537	46.4%	436,658	(158,044)	-36.2%
Office of the Chief of Staff									
Community & Legislative Services	2,952,256	4,525,593	65.2%	3,412,875	460,619	13.5%	3,942,323	(990,067)	-25.1%
Office of the Mayor and COO									
Office of the Mayor and COO	393,055	538,024	73.1%	404,839	11,784	2.9%	410,078	(17,023)	-4.2%
Other									
Tax Anticipation Notes	43,250	500,000	8.7%	-	(43,250)	-	198,856	(155,606)	-78.3%
General Fund Appropriation Reserve ¹	-	2,671,250	-	-	-	-	-	-	-
Public Safety and Homeland Security									
Office of Homeland Security	1,269,052	1,744,465	72.7%	1,322,545	53,493	4.0%	1,250,733	18,319	1.5%
Police	299,399,749	410,595,195	72.9%	304,575,866	5,176,117	1.7%	294,437,032	4,962,717	1.7%
Fire-Rescue	150,990,484	203,577,613	74.2%	150,948,970	(41,514)	-	153,095,563	(2,105,079)	-1.4%
Public Utilities									
Water	997,648	1,706,193	58.5%	1,338,265	340,617	25.5%	926,839	70,809	7.6%
Public Works									
Engineering and Capital Projects	44,810,341	61,086,289	73.4%	45,413,031	602,690	1.3%	42,973,249	1,837,092	4.3%
Environmental Services	24,784,078	34,495,606	71.8%	25,922,278	1,138,200	4.4%	24,688,666	95,412	0.4%
General Services	10,865,893	15,207,845	71.4%	11,671,228	805,335	6.9%	11,393,455	(527,562)	-4.6%
Public Works	370,453	575,749	64.3%	372,494	2,041	0.5%	1,850,425	(1,479,972)	-80.0%
Real Estate Assets	3,036,384	4,541,750	66.9%	3,219,449	183,065	5.7%	2,667,807	368,577	13.8%
Transportation and Storm Water	62,207,129	90,529,187	68.7%	70,673,142	8,466,013	12.0%	60,281,568	1,925,561	3.2%
Non-Mayoral									
City Attorney	31,991,233	43,602,031	73.4%	32,324,373	333,140	1.0%	31,000,309	990,924	3.2%
City Auditor	2,050,120	3,809,105	53.8%	2,902,275	852,155	29.4%	2,387,258	(337,138)	-14.1%
City Clerk	3,436,077	4,811,806	71.4%	3,578,985	142,908	4.0%	3,304,822	131,255	4.0%
Council Administration	1,315,291	1,997,500	65.8%	1,498,624	183,333	12.2%	1,229,301	85,990	7.0%
City Council - District 1	700,980	1,180,093	59.4%	882,594	181,614	20.6%	689,922	11,058	1.6%
City Council - District 2	657,686	1,201,507	54.7%	946,794	289,108	30.5%	563,829	93,857	16.6%
City Council - District 3	762,294	1,272,756	59.9%	972,858	210,564	21.6%	703,411	58,883	8.4%
City Council - District 4	647,494	1,318,227	49.1%	1,011,059	363,565	36.0%	644,526	2,968	0.5%
City Council - District 5	676,475	1,286,532	52.6%	994,620	318,145	32.0%	581,640	94,835	16.3%
City Council - District 6	734,153	1,145,169	64.1%	903,553	169,400	18.7%	707,590	26,563	3.8%
City Council - District 7	750,459	1,177,750	63.7%	928,442	177,983	19.2%	807,996	(57,537)	-7.1%
City Council - District 8	743,364	1,336,335	55.6%	1,007,946	264,582	26.2%	669,366	73,998	11.1%
City Council - District 9	301,378	629,826	47.9%	(23,361)	(324,739)	1390.1%	-	301,378	-
Ethics Commission	569,970	928,923	61.4%	855,886	285,916	33.4%	568,774	1,196	0.2%
Office of the IBA	1,252,067	1,701,668	73.6%	1,282,076	30,009	2.3%	1,179,027	73,040	6.2%
Personnel	4,732,954	6,546,590	72.3%	4,845,611	112,657	2.3%	4,955,138	(222,184)	-4.5%
Total General Fund Expenditures	\$ 838,534,981	\$ 1,181,104,627	71.0%	\$ 854,327,058	\$ 15,792,077	1.8%	\$ 812,734,687	\$ 25,800,294	3.2%

¹ New in Fiscal Year 2013.

Citywide Program Expenditure Status Report
As of Period 9, Ended March 31, 2013 (75% Completed)
(Unaudited)

	Period-to-Date Expenditure	Revised Budget	% Consumed	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY12 Period-to-Date Expenditure	FY13/FY12 Change	% Change
Citywide Program Expenditures									
Assessments To Public Property	\$ 133,446	\$ 463,235	28.8%	\$ -	\$ (133,446)	-	\$ 145,476	\$ (12,030)	-8.3%
Business Cooperation Program	213,743	350,000	61.1%	23,782	(189,961)	-798.8%	-	213,743	-
Citywide Elections	572,034	1,800,000	31.8%	1,800,000	1,227,966	68.2%	417,900	154,134	36.9%
Corporate Master Leases Rent	9,456,290	10,683,503	88.5%	7,817,185	(1,639,105)	-21.0%	8,358,524	1,097,766	13.1%
Deferred Capital Debt Service ¹	5,945,512	8,877,870	67.0%	6,346,339	400,827	6.3%	-	5,945,512	-
Employee Personal Prop Claims	-	5,000	-	-	-	-	(34)	34	-100.0%
Insurance	1,206,778	1,281,700	94.2%	1,202,011	(4,767)	-0.4%	1,166,960	39,818	3.4%
Leverage of Employee Pick-Up Savings	8,007,672	7,973,053	100.4%	7,973,053	(34,619)	-0.4%	7,970,716	36,956	0.5%
Memberships	693,195	630,000	110.0%	630,000	(63,195)	-10.0%	657,423	35,772	5.4%
Preservation of Benefits	980,000	1,700,000	57.6%	1,000,000	20,000	2.0%	817,000	163,000	20.0%
Property Tax Administration	184,472	5,102,711	3.6%	-	(184,472)	-	170,611	13,861	8.1%
Public Liability Claims Xfer-Claims Fund	12,206,208	12,206,208	100.0%	12,206,208	-	-	14,506,208	(2,300,000)	-15.9%
Public Liability Claims Xfer-Reserves ¹	6,100,000	6,100,000	100.0%	-	(6,100,000)	-	-	6,100,000	-
Public Use Leases ¹	1,502,488	1,502,488	100.0%	1,502,488	-	-	-	1,502,488	-
Redistricting Commission	-	-	-	-	-	-	156,240	(156,240)	-100.0%
Special Consulting Services	1,514,218	3,850,000	39.3%	3,087,500	1,573,282	51.0%	701,742	812,476	115.8%
Transfer to Capital Improvement Program	1,000,000	7,935,766	12.6%	-	(1,000,000)	-	-	1,000,000	-
Transfer to Park Improvement Funds	-	3,003,095	-	-	-	-	-	-	-
Transportation Subsidy	-	459,102	-	208,500	208,500	100.0%	139,000	(139,000)	-100.0%
Total Citywide Program Expenditures	\$ 49,716,056	\$ 73,923,731	67.3%	\$ 43,797,066	\$ (5,918,990)	-13.5%	\$ 35,207,766	\$ 14,508,290	41.2%

¹ New program in Fiscal Year 2013.

Other Budgeted Funds Revenue Status Report
As of Period 9, Ended March 31, 2013 (75% Completed)
(Unaudited)

	Period-to-Date Revenue	Revised Budget	% Recognized	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY12 Period-to-Date Revenue	FY13/FY12 Change	% Change
City Planning and Development									
Development Service Enterprise Fund	\$ 36,872,557	\$ 45,586,082	80.9%	\$ 34,189,569	\$ 2,682,988	7.8%	\$ 32,366,406	\$ 4,506,151	13.9%
Facilities Financing Fund	1,208,989	2,067,150	58.5%	1,552,892	(343,903)	-22.1%	1,320,256	(111,267)	-8.4%
Mission Bay Improvement Fund	14,528	503,095	2.9%	-	14,528	-	512	14,016	2737.5%
Re development Fund	392	-	-	-	392	-	2,103,687	(2,103,295)	-100.0%
Regional Park Improvements Fund	25,475	2,500,000	1.0%	-	25,475	-	39,312	(13,837)	-35.2%
Solid Waste Local Enforcement Agency Fund	598,547	795,693	75.2%	635,530	(36,983)	-5.8%	617,378	(18,831)	-3.1%
Community Services									
Environmental Growth Fund 1/3	1,919,294	4,246,484	45.2%	2,851,400	(932,106)	-32.7%	2,101,530	(182,236)	-8.7%
Environmental Growth Fund 2/3	3,839,961	8,439,470	45.5%	5,661,932	(1,821,971)	-32.2%	4,203,615	(363,654)	-8.7%
Go If Course Enterprise Fund	12,982,407	16,558,714	78.4%	11,674,153	1,308,254	11.2%	12,279,618	702,789	5.7%
Los Penasquitos Canyon Preserve Fund	27,020	186,000	14.5%	27,000	20	0.1%	26,089	931	3.6%
Maintenance Assessment District (MAD) Funds ¹	12,995,924	20,343,609	63.9%	N/A	N/A	N/A	11,290,847	1,705,077	15.1%
Office of the Assistant COO									
Central Stores Internal Service Fund	7,551,211	13,342,058	56.6%	10,090,002	(2,538,791)	-25.2%	7,312,336	238,875	3.3%
Information Technology									
GIS Fund	1,463,273	1,616,274	90.5%	1,567,449	(104,176)	-6.6%	(588)	1,463,861	-248956.0%
Information Technology Fund	7,855,648	7,818,160	100.5%	7,818,160	37,488	0.5%	81,080	7,774,568	9588.8%
SAP Support Fund	25,935,475	25,905,857	100.1%	25,638,857	296,618	1.2%	21,367,541	4,567,934	21.4%
Wireless Communication Technology Fund	8,309,744	8,621,354	96.4%	8,396,260	(86,516)	-1.0%	9,556,871	(1,247,127)	-13.0%
Office of the Chief Financial Officer									
Risk Management Fund	150,061	9,728,039	1.5%	216,900	(66,839)	-30.8%	31,800	118,261	371.9%
Office of the Chief of Staff									
Public Art Fund	45,105	-	-	-	45,105	-	-	45,105	-
Major Events Fund - TOT	60,000	-	-	-	60,000	-	-	60,000	-
Special Promotional Program -TOT	49,942,988	74,432,640	67.1%	48,025,475	1,917,513	4.0%	45,534,487	4,408,501	9.7%
Public Utilities									
Metropolitan Waste water Fund	281,258,812	410,300,578	68.5%	285,695,978	(4,437,166)	-1.6%	288,284,408	(7,025,596)	-2.4%
Water Department Fund	302,647,309	467,014,802	64.8%	327,714,002	(25,066,693)	-7.6%	319,448,083	(16,800,774)	-5.3%
Public Safety and Homeland Security									
Emergency Medical Services Fund	7,839,679	10,827,000	72.4%	8,062,500	(222,821)	-2.8%	9,940,594	(2,100,915)	-21.1%
Fire and Lifeguard Facilities Fund	893,149	1,630,125	54.8%	892,617	532	0.1%	2,105,358	(1,212,209)	-57.6%
Junior Lifeguard Program Fund	10,721	567,716	1.9%	18,814	(8,093)	-43.0%	21,009	(10,288)	-49.0%
Police Decentralization Fund	-	5,124,648	-	-	-	-	-	-	-
Seized and Forfeited Assets Funds	1,554,495	1,010,000	153.9%	799,454	755,041	94.4%	567,032	987,464	174.1%
STOP- Serious Traffic Offenders Program	10,778	-	-	-	10,778	-	127,802	(117,024)	-91.6%
Public Works									
AB 2928 - Transportation Relief Fund	9,412,113	15,248,190	61.7%	-	9,412,113	-	10,892,079	(1,479,966)	-13.6%
Automated Refuse Container Fund	631,458	500,000	126.3%	375,003	256,455	68.4%	673,680	(42,222)	-6.3%
City Airport Fund	3,327,079	4,690,580	70.9%	3,044,700	282,379	9.3%	2,789,233	537,846	19.3%
Concourse and Parking Garages Fund	2,153,665	2,683,220	80.3%	2,025,670	127,995	6.3%	2,197,454	(43,789)	-2.0%
Energy Conservation Program Fund	3,335,376	3,926,679	84.9%	3,384,087	(48,711)	-1.4%	2,897,007	438,369	15.1%
Fleet Services Fund	51,417,649	77,700,717	66.2%	53,802,723	(2,385,074)	-4.4%	58,392,895	(6,975,247)	-11.9%
New Convention Center	3,401,000	3,400,000	100.0%	3,400,000	1,000	-	3,408,510	(7,510)	-0.2%
PETCO Park Fund	16,984,786	17,397,100	97.6%	4,803,395	12,181,391	253.6%	17,579,147	(594,361)	-3.4%
Publishing Service Internal Fund	2,064,066	3,773,269	54.7%	2,326,139	(262,073)	-11.3%	2,805,491	(741,425)	-26.4%
QUALCOMM Stadium Operating Fund	13,456,491	14,922,801	90.2%	12,653,976	802,515	6.3%	12,895,017	561,474	4.4%
Recycling Fund	14,022,865	18,826,994	74.5%	13,672,777	350,088	2.6%	14,975,776	(952,911)	-6.4%
Refuse Disposal Funds	19,273,813	26,174,497	73.6%	19,224,803	49,010	0.3%	18,595,316	678,497	3.6%
Storm Drain Fund	3,866,285	5,446,746	71.0%	4,036,107	(169,822)	-4.2%	4,024,946	(158,661)	-3.9%
Utilities Undergoing Program Fund	24,078,212	49,444,555	48.7%	49,319,558	(25,241,346)	-51.2%	24,542,102	(463,890)	-1.9%
Other									
Balboa Park/Mission Bay Improvement	1,600,000	1,600,000	100.0%	1,376,424	223,576	16.2%	1,376,424	223,576	16.2%
Bond Interest and Redemption Fund	453	-	-	-	453	-	102,407	(101,954)	-99.6%
Convention Center Complex Funds	9,683,885	14,172,763	68.3%	9,672,763	11,122	0.1%	10,634,178	(950,293)	-8.9%
Gas Tax Fund	13,397,234	20,920,006	64.0%	188,858	13,208,376	6993.8%	15,798,397	(2,401,163)	-15.2%
Safety Sales Tax Fund	5,479,912	7,781,541	70.4%	5,836,158	(356,246)	-6.1%	4,964,014	515,898	10.4%
TransNet Exchange Fund	941,565	-	-	-	941,565	-	6,568,747	(5,627,182)	-85.7%
TransNet Extension Fund	21,179,063	27,135,229	78.1%	16,748,995	4,430,068	26.4%	16,624,543	4,554,520	27.4%
Trolley Extension Reserve Fund	281,509	278,716	101.0%	278,716	2,793	1.0%	224,871	56,638	25.2%
Zoological Exhibits Fund	6,098,286	8,081,538	75.5%	-	6,098,286	-	5,883,819	214,467	3.6%

¹ Period-to-Date Budget is not available.

Other Budgeted Funds Expenditure Status Report
As of Period 9, Ended March 31, 2013 (75% Completed)
(Unaudited)

	Period-to-Date Expenditures	Revised Budget	% Consumed	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY12 Period-to-Date Expenditures	FY13/FY12 Change	% Change
City Planning and Development									
Development Services Enterprise Fund	\$ 28,302,170	\$ 44,139,126	64.1%	\$ 32,543,188	\$ 4,241,018	13.0%	\$ 26,079,920	\$ 2,222,250	8.5%
Facilities Financing Fund	1,424,570	2,067,150	68.9%	1,549,643	125,073	8.1%	1,366,687	57,883	4.2%
Re development Fund	226	-	-	2,421,286	2,421,060	100.0%	2,732,369	(2,732,143)	-100.0%
Solid Waste Local Enforcement Agency Fund	503,488	851,056	59.2%	640,340	136,852	21.4%	600,994	(97,506)	-16.2%
Community Services									
Environmental Growth Fund 1/3	1,667,687	4,408,198	37.8%	1,197,357	(470,330)	-39.3%	1,490,846	176,841	11.9%
Environmental Growth Fund 2/3	-	8,078,081	-	-	-	-	-	-	-
Golf Course Enterprise Fund	8,420,342	14,757,337	57.1%	8,787,949	367,607	4.2%	8,366,645	53,697	0.6%
Los Penasquitos Canyon Preserve Fund	152,673	201,804	75.7%	150,434	(2,239)	-1.5%	153,253	(580)	-0.4%
Maintenance Assessment District (MAD) Funds ¹	12,335,467	33,471,990	36.9%	N/A	N/A	N/A	11,992,878	342,588	2.9%
Office of the Assistant COO									
Central Stores Internal Service Fund	7,512,037	13,342,058	56.3%	10,141,514	2,629,477	25.9%	8,408,204	(896,167)	-10.7%
Information Technology									
GIS Fund	1,324,180	1,640,459	80.7%	1,402,219	78,039	5.6%	1,107,298	216,882	19.6%
Information Technology Fund	4,898,906	9,085,716	53.9%	6,004,582	1,105,676	18.4%	3,278,206	1,620,700	49.4%
SAP Support	18,598,614	26,488,944	70.2%	19,656,683	1,058,069	5.4%	15,222,490	3,376,124	22.2%
Wireless Communication Technology Fund	7,130,347	9,869,693	72.2%	7,367,976	237,629	3.2%	7,326,365	(196,018)	-2.7%
Office of the Chief Financial Officer									
Risk Management Fund	6,520,392	9,530,180	68.4%	7,240,897	720,505	10.0%	6,294,839	225,553	3.6%
Office of the Chief of Staff									
Public Art Fund	39,895	335,976	11.9%	42,228	2,333	5.5%	7,890	32,005	405.6%
Major Events Fund - TOT	445,916	554,051	80.5%	-	(445,916)	-	448,299	(2,383)	-0.5%
Special Promotional program -TOT	32,035,698	74,432,640	43.0%	34,542,539	2,506,841	7.3%	34,149,165	(2,113,467)	-6.2%
Public Utilities									
Metropolitan Wastewater Fund	160,575,784	344,990,436	46.5%	182,524,105	21,948,321	12.0%	158,561,404	2,014,380	1.3%
Water Department Fund	257,913,984	436,924,189	59.0%	299,569,033	41,655,049	13.9%	246,557,507	11,356,477	4.6%
Public Safety and Homeland Security									
Emergency Medical Services Fund	5,608,738	15,835,600	35.4%	4,739,177	(869,561)	-18.3%	5,219,193	389,545	7.5%
Fire and Lifeguard Facilities Fund	213,988	1,676,337	12.8%	933,209	719,221	77.1%	1,574,630	(1,360,642)	-86.4%
Junior Lifeguard Program Fund	379,061	567,716	66.8%	405,446	26,385	6.5%	333,308	45,753	13.7%
Police Decentralization Fund	780,411	7,242,553	10.8%	4,876,858	4,096,447	84.0%	555,554	224,857	40.5%
Seized and Forfeited Assets Funds	153,343	1,499,093	10.2%	1,393,957	1,240,614	89.0%	844,524	(691,181)	-81.8%
STOP- Serious Traffic Offenders Program	78,755	-	-	-	(78,755)	-	108,448	(29,693)	-27.4%
Public Works									
AB 2928 - Transportation Relief Fund	2,067,880	25,881,487	8.0%	5,270,955	3,203,075	60.8%	7,914,485	(5,846,605)	-73.9%
Automated Refuse Container Fund	391,528	800,000	48.9%	600,003	208,475	34.7%	537,178	(145,650)	-27.1%
City Airport Fund	3,142,936	5,882,910	53.4%	2,002,282	(1,140,654)	-57.0%	1,846,857	1,296,079	70.2%
Concourse and Parking Garages Fund	1,223,145	2,641,944	46.3%	1,320,348	97,203	7.4%	1,120,172	102,973	9.2%
Energy Conservation Program Fund	1,669,480	2,361,424	70.7%	1,757,582	88,102	5.0%	1,416,296	253,184	17.9%
Fleet Services Funds	50,104,218	189,627,372	26.4%	54,273,348	4,169,130	7.7%	51,987,679	(1,883,461)	-3.6%
New Convention Center	3,405,000	3,405,000	100.0%	3,400,000	(5,000)	-0.1%	3,405,361	(361)	-
PETCO Park Fund	14,837,004	17,466,309	84.9%	15,511,483	674,479	4.3%	15,713,088	(876,084)	-5.6%
Publishing Services Internal Fund	2,103,320	3,388,151	62.1%	2,497,250	393,930	15.8%	2,836,810	(733,490)	-25.9%
QUALCOMM Stadium Operating Fund	11,604,828	16,549,074	70.1%	13,455,098	1,850,270	13.8%	12,397,696	(792,868)	-6.4%
Recycling Fund	13,207,164	23,300,027	56.7%	17,044,046	3,836,882	22.5%	12,864,887	342,277	2.7%
Refuse Disposal Funds	19,602,406	34,548,056	56.7%	24,340,510	4,738,104	19.5%	19,791,815	(189,409)	-1.0%
Storm Drain Fund	4,080,629	5,446,746	74.9%	48,753	(4,031,876)	-8270.0%	4,301,085	(220,456)	-5.1%
Utilities Undergrounding Program Fund	23,473,547	49,444,555	47.5%	44,796,960	21,323,413	47.6%	23,144,005	329,542	1.4%
Other									
Balboa/Mission Bay Improvement	1,839,949	2,059,694	89.3%	1,854,019	14,070	0.8%	1,205,971	633,978	52.6%
Bond Interest and Redemption Fund	515,586	536,617	99.0%	536,617	21,031	3.9%	2,314,480	(1,798,894)	-77.7%
Convention Center Complex Funds	2,140,357	14,140,038	15.1%	13,942,879	11,802,522	84.6%	14,397,841	(12,257,484)	-85.1%
Gas Tax Fund	15,125,871	20,920,006	72.3%	17,271,499	2,145,628	12.4%	17,772,209	(2,646,338)	-14.9%
Safety Sales Tax Fund	892,617	7,781,541	11.5%	4,337,079	3,444,462	79.4%	4,140,129	(3,247,512)	-78.4%
TransNet Exchange Fund	(136,446)	-	-	-	136,446	-	4,538,819	(4,675,265)	-103.0%
TransNet Extension Fund	6,683,834	9,530,515	70.1%	9,388,606	2,704,772	28.8%	6,766,552	(82,718)	-1.2%
Trolley Extension Reserve Fund	217,098	1,180,374	18.4%	217,920	822	0.4%	229,756	(12,658)	-5.5%
Zoological Exhibits Fund	4,280,337	8,081,538	53.0%	3,636,692	(643,645)	-17.7%	4,754,049	(473,712)	-10.0%

¹ Period-to-Date Budget is not available.

CIVIC SAN DIEGO
As of the Period Ended 03/31/2013

BALANCE SHEET

ASSETS

Cash	\$	1,356,990
Other Short Term		1,070,198
Long Term		159,487
Total Assets		<u>2,586,676</u>

LIABILITIES

Short Term		173,965
Long Term		<u>2,412,711</u>
Total Liabilities		<u>2,586,676</u>

TOTAL EQUITY	\$	<u><u>-</u></u>
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INCOME STATEMENT

	Annual Budget	YTD* Budget	YTD Actual	YTD* Variance
REVENUE				
Operating	\$ 6,065,000	\$ -	\$ 3,431,564	\$ -
Non-Operating	-	-	-	-
Total Revenue	<u>6,065,000</u>	<u>-</u>	<u>3,431,564</u>	<u>-</u>
EXPENSES				
Operating	6,065,000	-	3,501,238	-
Non-Operating	-	-	-	-
Total Expenses	<u>6,065,000</u>	<u>-</u>	<u>3,501,238</u>	<u>-</u>
TOTAL CHANGE IN EQUITY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (69,674)</u>	<u>\$ -</u>

* If applicable

SAN DIEGO DATA PROCESSING CORPORATION

As of the Period Ended 03/31/2013

BALANCE SHEET

ASSETS

Cash	\$ 11,082,098
Other Short Term	2,773,751
Long Term	<u>4,530,486</u>
Total Assets	<u>18,386,335</u>

LIABILITIES

Short Term	4,153,633
Long Term	<u>-</u>
Total Liabilities	<u>4,153,633</u>

TOTAL EQUITY	<u><u>\$ 14,232,702</u></u>
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INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD* Budget</u>	<u>YTD Actual</u>	<u>YTD* Variance</u>
REVENUE				
Operating	\$ 16,092,655	\$ 13,169,280	\$ 12,234,395	\$ (934,885)
Non-Operating	<u>-</u>	<u>-</u>	<u>16,419</u>	<u>16,419</u>
Total Revenue	<u>16,092,655</u>	<u>13,169,280</u>	<u>12,250,814</u>	<u>(918,466)</u>
EXPENSES				
Operating	16,092,655	13,164,563	12,797,765	366,798
Non-Operating	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>16,092,655</u>	<u>13,164,563</u>	<u>12,797,765</u>	<u>366,798</u>
TOTAL CHANGE IN EQUITY	<u><u>\$ -</u></u>	<u><u>\$ 4,717</u></u>	<u><u>\$ (546,951)</u></u>	<u><u>\$ (551,668)</u></u>
Procured Services Activity.....	\$ 515,972	\$ 386,978	\$ 2,371,168	\$ 1,984,190

* If applicable

Note:

Non-Operating expenses represents the use of prior-year net assets.

SOUTHEASTERN ECONOMIC DEVELOPMENT CORPORATION

As of the Period Ended 03/31/2013

BALANCE SHEET

ASSETS

Cash	\$	512,886
Other Short Term		-
Long Term		-
Total Assets		<u>512,886</u>

LIABILITIES

Short Term		-
Long Term		149,616
Other Liabilities.....		-
Total Liabilities		<u>149,616</u>

TOTAL EQUITY	\$	<u>363,271</u>
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INCOME STATEMENT

	Annual Budget FY 2013	YTD* Budget	YTD Actual	YTD* Variance
REVENUE				
Operating	\$ 137,798	\$ 137,798	\$ 82,434	\$ 55,364
Non-Operating	-	-	1,192	(1,192)
Total Revenue	<u>137,798</u>	<u>137,798</u>	<u>83,626</u>	<u>54,172</u>
EXPENSES				
Operating	137,798	137,798	83,626	54,172
Non-Operating	-	-	-	-
Total Expenses	<u>137,798</u>	<u>137,798</u>	<u>83,626</u>	<u>54,172</u>
TOTAL CHANGE IN EQUITY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

* If applicable

SAN DIEGO CITY EMPLOYEES' RETIREMENT SYSTEM (SDCERS)

As of the Period Ended 03/31/2013

BALANCE SHEET

ASSETS

Cash	\$	298,205,597
Other Short Term		90,437,581
Long Term		5,901,815,526
Total Assets		<u>6,290,458,704</u>

LIABILITIES

Short Term		524,228,088
Long Term		485,486,308
Total Liabilities		<u>1,009,714,396</u>

TOTAL EQUITY	\$	<u>5,280,744,308</u>
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INCOME STATEMENT

	Annual Budget	YTD* Budget	YTD Actual	YTD* Variance
REVENUE				
Operating	\$ -	\$ -	\$ -	\$ -
Non-Operating	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENSES				
Operating	39,330,444	-	29,424,123	-
Non-Operating	-	-	-	-
Total Expenses	<u>39,330,444</u>	<u>-</u>	<u>29,424,123</u>	<u>-</u>
TOTAL CHANGE IN EQUITY	<u>\$ (39,330,444)</u>	<u>\$ -</u>	<u>\$ (29,424,123)</u>	<u>\$ -</u>

* If applicable

SAN DIEGO HOUSING COMMISSION

As of the Period Ended 03/31/2013 - preliminary/unaudited

BALANCE SHEET

ASSETS

Cash	\$ 41,351,413
Other Short Term	94,581,213
Long Term	436,727,654
Total Assets	<u>572,660,280</u>

LIABILITIES

Short Term	121,191,011
Long Term	14,266,830
Total Liabilities	<u>135,457,841</u>

TOTAL EQUITY	<u>\$ 437,202,439</u>
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INCOME STATEMENT

	Annual Budget	YTD* Budget	YTD** Actual	YTD Variance
REVENUE				
Operating	\$ 92,127,385	\$ 69,095,539	\$ 25,640,848	\$ 43,454,691
Non-Operating	256,939,000	192,704,250	147,469,843	45,234,407
Total Revenue	<u>349,066,385</u>	<u>261,799,789</u>	<u>173,110,691</u>	<u>88,689,098</u>
EXPENSES				
Operating	344,274,118	258,205,589	154,201,986	104,003,603
Non-Operating	4,792,267	3,594,200	4,388,731	(794,531)
Total Expenses	<u>349,066,385</u>	<u>261,799,789</u>	<u>158,590,717</u>	<u>103,209,072</u>
TOTAL CHANGE IN EQUITY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,519,974</u>	<u>\$ (14,519,974)</u>

* Annual Budget Operating Revenue includes prior year carryover
Annual Budget Operating Expenses include reserves

** Actual YTD operating expenses does not include commitments